

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1925 Blacksmiths</b>
---

**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1925 Blacksmiths**

a) When Liable for Retailers' Occupation Tax

When blacksmiths engage in the business of selling or of fabricating and selling horseshoes or other items of tangible personal property to purchasers for use or consumption, they incur Retailers' Occupation Tax liability.

b) When Not Liable for Retailers' Occupation Tax

A blacksmith does not incur Retailers' Occupation Tax liability when repairing his customer's tangible personal property even if the repair work involves the transferring and adding of repair parts and materials to the customer's property. See Section 130.2015 of this Part.

c) Cross Reference to Service Occupation Tax Regulations

However, when the blacksmith purchases repair parts and other tangible personal property which he retransfers to users as an incident to his sales of service, the transaction is governed by the Service Occupation Tax Act. For information concerning the tax on persons engaged in the business of making sales of service, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140).

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)